

**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2765**

REVIEW REPORT  
OF  
LAW ENFORCEMENT TRAINING BOARD  
STATE OF INDIANA

April 1, 2003 to April 30, 2006



**FILED**  
7/25/06



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#### AGENCY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Executive Director	Scott Mellinger	12-17-01 to 12-13-05
	Rusty K. Goodpaster	12-13-05 to 12-12-09
Chairman of the Board	Paul Whitesell	01-10-05 to 01-11-09



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE LAW ENFORCEMENT TRAINING BOARD

We have reviewed the receipts, disbursements, and assets of the Law Enforcement Training Board for the period of April 1, 2003 to April 30, 2006. Law Enforcement Training Board's management is responsible for the receipts, disbursements, and assets.

Our review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. A review is substantially less in scope than an examination, the objective of which is the expression of an opinion on the receipts, disbursements, and assets. Accordingly, we do not express such an opinion.

Financial transactions of this office are included in the scope of our audits of the State of Indiana as reflected in the Indiana Comprehensive Annual Financial Reports.

Based on our review, nothing came to our attention that caused us to believe that the receipts, disbursements, and assets of the Law Enforcement Training Board are not in all material respects in conformity with the criteria set forth in the Accounting and Uniform Compliance Guidelines Manual for State Agencies, and applicable laws and regulations except as stated in the review comments.

STATE BOARD OF ACCOUNTS

June 5, 2006

LAW ENFORCEMENT TRAINING BOARD  
REVIEW COMMENTS  
APRIL 30, 2006

ATTENDANCE REPORTS

We observed that Supervisors pre-approved attendance reports by signing in advance of employees.

After being completed by the employee, the attendance report should be reviewed, signed, and dated by the immediate supervisor of the employee, or by another designated individual who has knowledge of the employee's attendance. The review should be done prior to submission of payroll to the Auditor's Office. (Accounting and Uniform Compliance Guidelines Manual for State Agencies, Chapter 9)

FIXED ASSET INVENTORY

As stated in our prior Audit Report B20820, the annual physical inventory of assets of the Law Enforcement Training Board has not been conducted.

Once a year, after receiving a Fixed Asset Master Listing, a physical inventory is to be taken and compared to the Master Listing and the agency's listing of assets from its asset control system. (Accounting and Uniform Compliance Guidelines Manual for State Agencies, Chapter 10)

CONTRACT APPROVALS

The Law Enforcement Training Board executed contracts to vendors for professional services. These contracts were in effect prior to approval by the proper officials. Internal controls are weakened when a contract is put into effect before proper approval.

Indiana Code 4-13-2-14.1 and 14.2 require that a contract to which a state agency is a party must be properly approved and in writing.

INACTIVE FUND/CENTERS

As stated in our prior Audit Report B20820, the Law Enforcement Training Board has the following fund/centers with no activity:

<u>Fund/Center</u>	<u>Fund/Center Name</u>	<u>Balance</u>
3290/300800	Main Building Addition	\$ 26.01
3290/300600	Emergency R&R Boiler & Chiller	1,039.56

LAW ENFORCEMENT TRAINING BOARD  
REVIEW COMMENTS  
APRIL 30, 2006  
(Continued)

If a fund/center has been inactive for a period of two or more years, the agency should contact the State Budget Agency as to the continued need for any inactive funds on hand. When a fund/center is no longer necessary, the agency's Budget Analyst should be contacted concerning elimination of the remaining balance. (Accounting and Uniform Compliance Guidelines Manual for State Agencies, Chapter 2)

SDO ADVANCE

The Special Disbursing Officer Fund (SDO) advance (for the fund/centers 3010/125900 and 3290/119800) for the Law Enforcement Training Board was not turned over, or reimbursed completely, for several months.

If a SDO advance is not used within one or two months then the SDO advance is too large and should be reduced. (Accounting and Uniform Compliance Guidelines Manual for State Agencies, Chapter 7)

SDO FUND RECONCILIATIONS

The Law Enforcement Training Board has not performed reconciliations of its Special Disbursing Officer (SDO) advance in a timely manner.

Two reconciliations must be performed for the SDO fund each month. The bank statement for the checking account must be reconciled to the check register. Also, the check register must be balanced to the total SDO advance. These reconciliations must be formally documented. (Accounting and Uniform Compliance Guidelines Manual for State Agencies, Chapter 7)

LAW ENFORCEMENT TRAINING BOARD  
EXIT CONFERENCE

The contents of this report were discussed on June 27, 2006, with Rusty K. Goodpaster, Executive Director. The official response has been made a part of this report and may be found on pages 7 and 8.





# Law Enforcement Training Board

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June 30, 2006

TO: Bruce Hartman, State Examiner  
Indiana State Board of Accounts

FROM: Rusty K. Goodpaster, Executive Director *rhg*  
Indiana Law Enforcement Academy

SUBJECT: **OFFICIAL RESPONSE**

Please consider this our official response to the audit performed at our agency for the period of April 1, 2003 through April 30, 2006.

## **ATTENDANCE REPORTS**

No attendance reports are pre-approved prior to employees signing. Employees are reviewing their own, signing it and passing on to their immediate supervisor. Once the supervisor reviews and signs, it is passed on to Payroll Clerk.

## **FIXED ASSET INVENTORY**

We are in the process of compiling one master listing of items included on the Auditor's Master Listing and our agency asset list and will make it available to all our departments. Once this is accomplished, we will be performing annual inventories each December. In order to bring our inventory records up to date, we will also be performing a physical inventory for 2006 in July.

## **CONTRACT APPROVALS**

Contracts are normally processed in the necessary time frames prior to their effective "start date". The contracts in question were delayed between the time they left our office and went through the appropriate signature route with the Procurement Division and Attorney General's Office. In the future, we will take the necessary steps to insure that they are processed by all agencies concerned prior to the start date for the contracts.

## **INACTIVE FUND/CENTERS**

The two fund/centers listed (Main Building Addition and Emergency R & R Boiler & Chiller) are old capital projects. We are in the process of closing out both projects and hope to have this accomplished by the end of July.

*"For All the People"*

INDIANA  
LAW  
ENFORCEMENT  
ACADEMY

## **SDO ADVANCE**